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«IGOR SIKORSKY KYIV POLYTECHNIC INSTITUTE»

ENTERPRISE ECONOMY

Methodical instructions for discipline studying

field of knowledge 07 «Management and Administration» field of study
073 «Management» specialization «Management and Business
Administration», «Management of Innovation», «Management of
International Project», «Logistics»

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Educational edition
Enterprise economy

Methodical instructions for discipline studying
for students

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International Project», «Logistics»

Compiled by	<i>Guk Olga Volodymyrivna, Cand. of Economics, docent Kuznietsova Kateryna Oleksandrivna, Cand. of Economics</i>
Managing editor	Zh.M. Zhygalkevich, Cand. of Economics, docent
Reviewer	S.V. Voitko, Doc. of Economics, prof., acting head of International economics department

Edited by preparers

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EXORDIUM

The discipline «Economy of enterprise» is the science of production efficiency, the ways and methods to achieve enterprise's goals in the conditions of the rational using of all kinds of resources. Economy of enterprise take an important place in structural and logic circuit of learning in these specialties.

The main purpose of the discipline is a studying of theoretical material and an acquisition of the relevant skills of performing economic calculations.

Profound study of the course «Economy of enterprise» has a great importance for the formation of economic experts for enterprise service and management areas.

Purpose and objective of the discipline «Economy of enterprise» is a mastering the basic knowledge of the main sections of enterprise economy by students, an acquaintance with the methods of the organization of effective management at the enterprise level, the formation of students' comprehensive understanding of the economic and financial management activities in the company and obtaining the skills of their practical solutions.

The task of the discipline is the study of the theoretical and practical foundations economic management in the enterprise; assimilation of conceptual tools in public administration and economic processes in the enterprise; acquaintance with modern features of economic development in national and foreign enterprises; making available information to the students about the functioning of the economic mechanism the national enterprises and the legal framework for regulating economic activities of enterprises, assessment of opportunities and harnessing the potential of the enterprise to optimize economic performance.

The subject of discipline is the patterns of functioning and development of enterprise in market conditions.

The object of discipline is the essence and characteristics of economic processes in domestic enterprises.

Knowledge of the subject implies the mastery of the skills of forming a focused economic development strategy of Ukraine.

The methodological instructions are aimed at helping to students of the Faculty of Management and Marketing specialty 6.030601 «Management» in learning the necessary theoretical knowledge of the discipline, the acquiring skills and use them in practice.

The program of discipline includes studying these modules:

- Module 1 «Economic foundations of production activity of an enterprise. Resource provision of the company»;
- Module 2 «The economic results of economic and financial activity. The enterprise's development and ensuring its economic security».

As a result of studying the discipline the student must have a conception about: the legal basis of functioning of the national enterprise, the features of the effects of internal and external environment on the activity of enterprise, the system of analysis and planning volumes, the operations results of the resource potential of the enterprise, the basic productive performance of enterprises, the procedure of their formation and their using; the modern theories and models of enterprise development, the transformation mechanism (restructuring) enterprises in the development process; the economic security of enterprise and crisis management activities.

The prepared student should be able to use methods and tools of: strategic, tactical and operational planning, the planning volumes of activity, the planning necessary resources, the planning of development directions and restructuring; the justification of volumes of production and sales enterprises, its production capacity, the need in material resources, have an understanding of product and pricing policy of the company; the analysis and planning income, operating expenses and financial results from operations and financial activities of the enterprise; the substantiation of efficiency of investment and innovation projects; the evaluation of financial and property condition of the enterprise, the threat of bankruptcy.

I. DISTRIBUTION OF LEARNING TIME BY THEMES

Title of partitions and themes	The distribution by type of lessons						
	Total	Lectures	Practical (control) lessons	Seminars	Laboratory lessons	Computer practicum	Independent work of students
<u>Partition 1.</u> Economic foundations of production activity of an enterprise. Resource provision of the company							
Exordium							
Theme 1.1. Enterprise in a socially oriented market economy	3	1	2				
Theme 1.2. Economic characteristics of enterprise's products	3	1	2				
Theme 1.3. Production program of an enterprise	4	1	2				1
Theme 1.4. Production capacity of an enterprise	4	1	2				1
Theme 1.5. Enterprise's resource potential	4	1	2				1
Theme 1.6. Labor resources of enterprise	3	1	2				
Theme 1.7. Property resources (assets) of an enterprise	6	2	3				1
Theme 1.8. Investment resources and innovative processes at an enterprise	5	2	3				
<i>The modular control work, part I</i>	3		1				2

Partition 2. The economic results of economic and financial activity. The enterprise's development and ensuring their economic security.							
Theme 2.1. Current expenditures of the enterprise and the cost of products	5	2	3				
Theme 2.2. Income and price policy of the company	5	1	3				1
Theme 2.3. Financial performance of the company	5	2	2				1
Theme 2.4. Restructuring of enterprises in the development process	5	1	3				1
Theme 2.5. The economic security of the company and its crisis management activities.	6	2	3				1
<i>The modular control work, part II</i>	3		1				2
<i>Coursework by the discipline</i>	36						36
Exam	8		2				6
TOTAL	108	18	36				54

II. TYPICAL PROGRAM OF THE DISCIPLINE

PARTITION I. ECONOMIC FOUNDATIONS OF PRODUCTION ACTIVITY OF AN ENTERPRISE. RESOURCE PROVISION OF THE COMPANY

Theme 1.1. Enterprise in a socially oriented market economy

Enterprise as subject and object of market relations. The organizational and economic conditions for the functioning of enterprises. The external environment of enterprise functioning, and their characteristics. Direct government regulation activity of the enterprise, economic levers of regulation.

Types of enterprises and their classification. Economic features of various types of enterprises. Association of enterprises. Direction and types of enterprise's activities, the rights in the planning and development, attracting and using resources, the disposal of gains.

Theme 1.2. Economic characteristics of enterprise's products

General characteristics, classification and methods of measurement of products that the company produces and distributes. The concept of «nomenclature and assortment of products», «commodity», «the gross», «the net», «realized production», «gross turnover of the company».

Trade policy of the enterprise and the mechanism of its implementation. The life cycle of the product and its importance for the development of enterprise marketable policy. Formation and management of the product range.

Theme 1.3. Production program of an enterprise

Content, tasks and place of the production program in the business plans system of the enterprise. Information provision substantiate the production program of the company. Methodological tools for analyzing the production program. Marketing analysis as a prerequisite for the formation of the production output program.

Factors that determine volumes of production and sales. Planning the parameters of the production program: sequence, methods. The definition of necessary and possible volumes of production and sales. The conditions and criteria for optimization of production volumes in the competitive environment.

Resource provision of the company's production program. Operative production planning volumes, the rhythm of production and seasonality of sales.

Theme 1.4. Production capacity of an enterprise

The notion of capacity of the enterprise and its subdivisions, the individual links, the main part of equipment. Information base and sequence of calculation of the production capacity of the enterprise. Dynamic performance of the production capacity. Balance of the production capacity of the enterprise. Factors that affecting the efficiency of utilization of production capacity. Their classification and characterization.

Theme 1.5. Enterprise's resource potential

Concept and kinds of economic resources. The notion of potential and resource potential of the enterprise. Components of the resource potential and their interconnection.

Interconnection of separate elements of the enterprise's resource potential. Criteria of the structure resource potential optimization.

Factors that determining the level of the resource potential using.

Theme 1.6. Labor resources of the enterprise

The labor resources of the enterprise and characteristic of their kinds. The principles and tasks the formation of labor resources in a market economy. The factors that influencing to the formation of human resources. The labor productivity: concept and types. The factors that affect to the productivity and their classification. The main directions of improving the productivity and efficiency the enterprise's labor resources. Methods of normalization of expenditures of labor on the enterprise.

The motivation forms of workers. Forms and systems of remuneration on the enterprise.

The tariff system, its content, purpose and use in the enterprise. The minimum wage and the factors that determine it. The state regulation of the minimum wage and its influence on the rates and salaries level of separate

workers. The tariff system, its contents and conditions of use. The essence of the contract form of remuneration.

The forms of additional wages, features of their use at the enterprises with different forms of ownership. Forms and bonus system in the enterprise. Social benefits and facilities as a stimulating factor productivity. Content of the plan for labor and the procedure for its development. Rationale in the labor resources for the enterprise.

Theme 1.7. Property resources (assets) of an enterprise

The essence of enterprise assets and their place in the system of resource maintenance activities. The assets classification. The enterprise characteristics that define the peculiarities of its assets. The notion of structure and classification of non-current assets. The features of non-current assets of the enterprise as a component of its resources.

The essence, classification and features of reproduction of the company's basic assets. Amortization as a tool for reproduction of fixed assets and sources of financial resources: the concept, calculation methods. Methodological evaluation tools of the state of the motion and the efficiency of the company's fixed assets.

The characteristic, the features of company's fixed production assets accounting and valuation. The notion of amortization, depreciation of fixed assets. Indicators of fixed assets efficiency.

The intangible assets of the company: the essence, classification, assignment, features of formation and reproduction. The concept, composition and structure of the current assets, the sources of their formation. The enterprise's current assets: the economic substance and classification. The distinguishing characteristics of the current assets as a component of enterprise resources. The notion and features of the enterprise's current assets circuit. Determining the need of the current assets. The evaluating effectiveness of the use of the current assets. Ways of increasing the efficiency of the enterprise's current assets.

Theme 1.8. Investment resources and innovative processes at an enterprise

Essence, classification and structure of investments. Sources of financing investment. The notion and stage of the investment projects. The notion of risk in the implementation the enterprise's investment activities. The direction of more efficient use of investment entrepreneurial resources.

The content of innovative activity, its investment forms. The types and directions of innovative activity. The innovative potential of the company and its performance evaluation. The evaluating effectiveness of an innovative project taking into account the degree of risk.

PARTITION II. THE ECONOMIC RESULTS OF ECONOMIC AND FINANCIAL ACTIVITY. THE ENTERPRISE'S DEVELOPMENT AND ENSURING OF ITS ECONOMIC SECURITY

Theme 2.1. Current expenditures of the enterprise and the cost of products

The characteristic of expenses, their role and classification. The current and capital enterprise's expenses.

The notion of production costs. Indicators of production costs and the procedure for their calculation. The calculation of production costs. Choosing of calculation units. Calculation of total expenses for production and services. The cost calculation methods. The methodological tools for analyzing the current costs of the enterprise. Content and mechanism of action production leverage. The factors that influencing the formation of the enterprise's current costs. Ways of rationalizing of enterprise's expenditure.

The planning methods of the enterprise's current expenses. The estimate of production costs: the notion, composition and methods of preparation.

The direction of reducing the cost of production at the enterprise. The pricing mechanism at the enterprise.

Theme 2.2. Income and price policy of the company

The company's income in the system of economic indicators of its activity. Business income classification.

The essence of the formation mechanism of income from enterprise's operating activities. The pricing policy of the company as a factor of its revenues from sales of products: the essence and stages of development. The characteristics of pricing factors. The pricing methods. The directions of ensuring the effectiveness of pricing policy.

The methodological tools and sequence analysis of pricing policy.

The planning of business income: the notion, tasks and consistency. The stages of planning the company's revenue. The planning business income methods: features and conditions of their use.

Theme 2.3. Financial performance of the company

The notion and classification of the company's financial performance. The place of profit in the system of the company's economic performance. The essence and generation of profits. Planning of company's profitability. Efficiency of the company.

The mechanism of formation of net profit in connection with the main types of its activities.

The profitability indicators of the enterprise and the factors that determine them. The methodological tools and sequence of the company's

profit analysis. Substantiation of profit for the planning period: tasks and methodological tools.

Using the company's net profit. The characteristics of financial activity.

Theme 2.4. Restructuring of enterprises in the development process

The concepts of enterprise development. The modern models of enterprise development. The methodological tools for analysis of development processes at the enterprise. The features of enterprise management in each model development.

The general characteristics of the restructuring process and reorganization of the enterprise. Financial improvement of business entities.

Development and realization the program (Business Project) of enterprise's transformation (restructuring). The methodological approaches to determining efficiency of the economic entities transformation. National and international experience of enterprise restructuring.

Theme 2.5. The economic security of the company and its crisis management activities

The essence and phases of the crisis deployment. The factors that causing the crisis occurrence. The essence, reasons and models of bankruptcy. Financial and economic preconditions and consequences of a situation of bankruptcy. Types of bankruptcy. Institution of bankruptcy: the notion, goals and objectives. The procedure initiation of bankruptcy proceedings. Reasons and liquidation procedure of bankrupt enterprises.

Purposes and forms of sanation. Distinctive features of the pre-trial and judiciary reorganization (financial recovery). The content of the sanation plan. Classification of sanation measures.

The essence of economic security and the factors of influence on it. The system of indicators of economic security. The analytical evaluation of the economic security level. The monitoring methods of the company's economic security.

III. METHODOICAL INSTRUCTIONS TO THE STUDY OF DISCIPLINE

PARTITION I. ECONOMIC FOUNDATIONS OF PRODUCTION ACTIVITY OF AN ENTERPRISE. RESOURCE PROVISION OF THE COMPANY

Theme 1.1. Enterprise in a socially oriented market economy

Contents

1. Introduction. The purpose of the study, the tasks of discipline and its connection with other disciplines.
2. The enterprise as subject and object of market relations.
3. Organizational-economic conditions of the functioning of enterprises.
4. The external environment functioning of the enterprise, and its characteristics.
5. Direct government regulation of the enterprise's activity, economic levers of regulation.
6. Types of enterprises, their classification. Economic characteristics of the various types of enterprises. Association of enterprises.
7. Destinations and types of activities.

Methodological advices to study the theme

In the beginning of studying of the theme must be defined the purpose and tasks of discipline, its role and interdependence with other disciplines.

Relevant is an emphasis on the definition of «enterprise» and the history of its occurrence. Necessary to emphasize that entrepreneurship plays a particularly important role in the activities of each company, to note its essence and function. The company, as a basic organizational unit of the national economy of Ukraine has different types and forms of organization. Separately, it should to stay on the explanation of what is an industrial, commercial and finance-credit business.

During the study of organizational and legal forms of entrepreneurial activity should be mentioned its three main forms: individual possession (unitary form), a form of partnership (society), joint-stock form.

Further should stay on the economic features of various types of enterprises. Complete the study of the subject by consideration of destinations and types of enterprise's activities, the rights in the planning and development, attraction and use of resources, disposal of the profits.

Control questions

1. Provide characteristics of the enterprise as primary link of production sector.
2. What legislative acts are regulating economic activity of the enterprise?
3. What signs classify the enterprise?

4. Expand the economic features of the activities of different types of enterprises.

5. Provide organizational and legal characteristics of the functioning of different types of enterprises.

6. What kinds of the enterprise's activities do you know?

Literature: 1, 3, 8, 10, 13.

Practical lesson № 1. The economic bases of enterprise's functioning in the system of market relations

Content of the lesson

1. The role and place enterprises in the market environment.

2. The external environment functioning of the enterprise.

3. Factors of indirect influence on an enterprise.

4. Government regulation of enterprises.

Methodological advices for holding the lesson

Holding the lesson should begin from the consideration of factors of the external and internal environment and pay attention to the prerequisites of their appearance. On the practice lesson necessary to pay attention to the features of creating an environment of direct and indirect impact on the company. Further necessary to stop on the features of government regulation of enterprises and to characterize direct and indirect government regulation, bring its appropriateness in a market economy, reveal the mechanism of government regulation of the company.

Literature: [2, 3-7, 9, 14-18, 34, 69].

Theme 1.2. Economic characteristics of enterprise's products

Contents

1. General characteristics, classification and methods of measurement the products that the company produces and sells.

2. The notion of «nomenclature and assortment of products», «commodity», «gross», «net», «realized products», «gross turnover of the company».

3. Trading enterprise policy and its implementation mechanism.

4. Product life cycle and its importance for the development of marketable enterprise policy.

Methodological advices to study the theme

At the beginning of the lecture should be characterized products and measuring instruments of its volume. Further to stay on the basic notions of «nomenclature and assortment of products», «commodity», «gross», «net», «realized products», «gross turnover of the company». Expedient describe the role of product policy in the course of enterprise's economic activity and list the main stages of its implementation.

It is also necessary to consider the main stages of the product life cycle and focus on their features. It is important to pay attention to the

management components of the process of formation of the product assortment.

Control questions

1. What are the methods of measurement enterprise products?
2. What is a notion of «assortment of production»?
3. What is the difference between «marketable» and «gross» products?
4. What is the difference between «gross» and «net» products?
5. What factors are influence to the formation the assortment of products in retail trade enterprises?

Literature: [1; 11; 23; 60; 78; 91; 94].

Practical lesson № 2. The material and technical support of production. Methods of evaluation the quality of products.

Content of the lesson

1. General characteristics of products that the company produces and sells.
2. The notions of «nomenclature and assortment of products», «commodity», «gross», «net», «realized products», «gross turnover of the company».
3. The commodity enterprise policy and its implementation mechanism.
4. Peculiarities of formation of the product assortment.

Methodological advices for holding the lesson

At the beginning of considering the theme is useful to define the notion of «products», to systematize the methods of its measurement, note the role of control for plan and actual volumes of realized products. Expedient to stop separately on the essence of products nomenclature and on the indicators of commodity, gross and net production. Then follows describe the realized products, the gross and in-plant turnover products and solve a task. During the study the question of «Trade policy and its implementation mechanism», it is expedient to characterize the elements of the product policy and the stages of its implementation. It is advisable to consolidate the material to unleash the relevant tasks.

Literature: [1, 11-18, 20-25, 31-36, 65, 73].

Theme 1.3. Production program of an enterprise

Theme 1.4. Production capacity of an enterprise

Contents

1. Contents, tasks and place the production program in the system of economic plans of the enterprise.
2. The elements of formation the enterprise production program.
3. Planning production program of the enterprise.
4. The notion of the production facility and its subdivisions, individual links and the main kind of equipment.

5. Informational base and sequence of calculation the production capacity of the enterprise.

6. Dynamic indexes of production capacity.

7. Factors that influence to the effectiveness of production capacity. Their classification and characterization.

Methodological advices to study the theme

During the studying of a theme is useful to consider the main objectives and the role of the production program in the implementation of agricultural activities. Also, need to focus students' attention on the main elements that are forming the production program of the company. Completion of the study plan should describe the planning of the enterprise's production program as a method of optimizing the enterprise activity.

It is advisable to explain the concept of «production capacity», «power of the company» and focus on the sequence of calculations of the enterprise's capacity. It is important to focus on the opportunities of increasing the production capacity. In the end of the studying theme is necessary to pay attention to the dynamic indicators of the production capacity: coefficient of utilization the design capacity, coefficient of utilization the current production capacity, coefficient of the normative value of capacity, the shift coefficient of equipment operation, the equipment load factor and the indicator of the average operation time of one machine.

Control questions

1. For what sections of the plan foundation is the productive program?

2. What elements form the productive program?

3. What is the concept of «production program»?

4. What materials is necessary to use during the planning of the production program?

5. How does providing of implementation of the productive program material resources come true?

6. What is the concept of «production capacity»?

7. For what necessary the calculation of enterprise's production capacity?

8. In what cases the production capacity is determined in natural and cost units?

9. What factors are forming the magnitude of the enterprise's production capacity?

10. Which subdivisions of an enterprise are performing the calculation that promote to the definition of a production capacity?

Literature: [19; 24; 42; 47; 50; 57; 58; 59; 62; 76; 87; 93; 96].

Practical lesson № 3. Productive program and production capacity of enterprise

Content of the lesson

1. The essence and the role of the productive program in the system of economic plans of enterprise.
2. The elements what form the enterprise's productive program.
3. Planning of the enterprise's productive program.
4. The production capacity of enterprise.
5. Methods of determination of the enterprise's production capacity.

Methodological advices for holding the lesson

In the process of holding the lesson, foremost, it is necessary to consider the contents, task and place of the productive program, and elements of her forming. Farther the students must define a nomenclature and assortment of products, calculate a requirement in products, production volume for calendar year periods; to substantiate planned volumes of product manufacturing of the production capacity, material and labor resources of enterprise.

After consideration of enterprise's production capacity, it need to pay attention to the factors that influence on her. Then needed turning to the concept of «the current production», its signs and forms of organization. The students must understand a difference between organization of the current and automated production, to be able to distinguish the structural composition and classification of the current lines and the current automated lines of both types of production organization. Explain the existent methods of calculation.

Literature: [1-6, 20-23, 31-37, 72, 73, 75-76].

Theme 1.5. Enterprise's resource potential

Contents

1. Concept and types of economic resources.
2. Concept of potential and resource potential of the enterprise.
3. Constituents of resource potential and their intercommunication.

Methodological advices to study the theme

The study of this theme it is necessary to begin from consideration of the notions: «types of economic resources», «potential», «resource potential», and then characterize the resource components of enterprise's potentials, and composition of resource potential (material, non-material, labor, financial, informational, technological and other resources). It also need to explain the intercommunication of all elements of resource potential. Consider the criteria of optimization of the resource potential structure.

Control questions

1. What is a concept of «resources»?
2. What are the main types of economic resources?
3. What is the potential of the enterprise and the resource potential of the enterprise?
4. What is the difference between technical and technological resources?
5. What are resource constituents of potential of enterprise?

Literature: [10, 15, 35, 40, 69, 70; 74; 75].

Practical lesson № 4. Determining the number of separate categories of workers and staff evaluation

Content of the lesson

1. Personnel of the enterprise and its classification.
2. Personnel structure of the company and factors of influence on it.
3. Determination of necessary quantity of personnel on an enterprise.
4. Features of establishment of the norms and standards on an enterprise.
5. Organization and setting of the norms of labor on an enterprise.

Methodological advices for holding the lesson

At the beginning of consideration of the theme, it is expedient to define a concept of «personnel» of the enterprise and noted its role in increasing the efficiency of the subjects of housekeeping. During the study of question «the structure of personnel», it is expedient to describe the categories and professionally qualifying structure of the personnel. Then necessary to describe the basic tasks of personnel policies and function that contribute to the realization of these tasks.

Literature: [8-10, 14-22, 25-27, 31-36, 65].

Theme 1.6. Labor resources of the enterprise

Contents

1. Labor resources of the enterprise and description of their kinds.
2. Labor productivity: concept and kinds.
3. Basic directions of increase of the labor and efficiency of the enterprise labor resources.
4. Methods of normalization of the labor expenses at the enterprise.
5. Forms of labor motivation of the workers. Forms and systems of the labor remuneration at the enterprise.
6. Minimum wage and its government regulation.
7. Tariff system, its contents and conditions of use.
8. Forms of additional salary, features of their application on the enterprises with the different patterns of ownership.
9. Forms and systems of bonus at the enterprise.

Methodological advices to study the theme

At the beginning of consideration of the theme, it need to stop at the classification of labor resources efficiency (productivity and labor input). It is important to specify on the possible directions of increasing of the productivity and efficiency of labor.

It is expedient to consider the defects and advantages of the methods of rationing labor in the enterprise (statistical and analytical). It also need to study in detail the forms of labor motivation and system of remuneration of their labor. It need to show the dynamics of minimum salaries in the last few years.

After consideration of essence of the tariff system and features of its use on the enterprises, it need to stop at the classification of additional charges to the salary, forms and systems of bonus in the enterprise.

Control questions

1. What is the essence of the concepts of «productivity» and «labor input»?
2. What are the main directions of increasing productivity and efficiency of work force of the enterprise?
3. What are the ways of realization the reserves of productivity growth?
4. What is the concept of «normalization of labor»?
5. Which methods of valuation of the labor costs in the enterprise do you know?

Literature: [12; 17; 18; 19; 23; 20; 25; 26; 66; 79].

Practical lesson № 5. Planning of the productivity and remuneration of labor

Content of the lesson

1. Essence and types of the enterprise's labor productivity.
2. Basic directions of increase of the labor productivity.
3. Forms and systems of the remuneration of labor at the enterprise.
4. Forms and systems of bonus at the enterprise.

Methodological advices for holding the lesson

On the practical lesson it need to consider the indexes of motion of the labor force at the enterprise and summarizing index of efficiency of the labor force use at the enterprise, namely is the labor productivity. It is important to isolate the impact of labor productivity on efficiency of economic-financial activity of the enterprise and the factors of increase of the labor productivity.

It is expedient separately to stop for the calculation of two indexes of the efficiency: productivity and labor input, and then to pass to the forms and systems of remuneration of the labor. It need to consider the features of the bonus system at the enterprise, in particular individual and collective bonus payment. In the end of the lesson, it is necessary meaningfully to

consider the special bonus systems, the uses of which are enhancing the production efficiency.

Literature: [1-10, 14-21, 25-27, 31-36, 65, 69].

Theme 1.7. Property resources (assets) of an enterprise

Contents

1. Essence of the enterprise assets and their place in the system of resource maintenance activities.
2. Classification of enterprise assets.
3. Concept, composition and classification of the inconvertible assets of enterprise.
4. Concept, methods of charging amortization.
5. Intangible assets of the company: essence and estimation.

Methodological advices to study the theme

The study of this theme it is necessary to begin from the essence of enterprise assets and their role in the system of the resource providing of the enterprise activity, and the classification of assets. Expediently separately to stop for the composition of circulating and inconvertible enterprise assets. Then needed to consider the amortization as a tool for reproduction of fixed assets and the source of forming the financial resources: concept, methods of charge.

Then necessary to consider the notion of «Non-material resources», as an object of intellectual and industrial property, and then to pass to the non-material assets and the features of their account. It is important to mark to the students that the purchased (created) non-material assets are credited to the balance sheet on an acquisition cost, and in case of revaluation, the objects of non-material assets group by the enterprise in the future they will be revalued annually.

Control questions

6. What is the concept of «assets of the company»?
7. Which place of the assets are in the system of the resource providing of the enterprise activity?
8. How to classify the assets of enterprise?
9. Is it possible to consider the amortization as a tool for reproduction of fixed assets and the source of forming the financial resources?
10. Which concepts and methods of depreciation do you know?
11. Give description to the concept of «Non-material resources of enterprise». What role do they play for the modern system of management and for the increase of production efficiency?
12. Give the substantial characterization of industrial property objects. What are the features of the use the separate objects of industrial property?

13. Describe the kinds of intellectual property objects.
14. What are the «non-material assets of enterprise»?
15. What is the sequence of the valuation of non-material assets and the enterprise?

Practical lesson № 6. Valuation of fixed assets and their amortization

Content of the lesson

1. Indexes of motion and use of capital assets.
2. Ways to improve the use of enterprise capital assets.
3. Concepts, methods of charging amortization.
4. Evaluation of the condition and motion of the enterprise fixed assets.

Methodological advices for holding the lesson

Practical lesson should start from the definition of «production capacity» of the enterprise, and the methods for its determination. For characterize of the motion of fixed assets at the enterprise are using such indexes, as a coefficient of updating, coefficient of leaving, return on assets ratio and capital-labor ratio.

Continuing the lesson is necessary from explanation the ways of increase of efficiency the use of fixed assets and production capacities in modern conditions and then to solve the tasks for fixing the acquired knowledge.

Expediently also to consider the methods of charging amortization and to consider the features of every method separately by means of decision of tasks. For full analysis of the technical state of fixed assets, it is expedient to calculate the deterioration coefficients and suitability the means of labor. It should be noted to the students, that depreciation of funds and absence of funds brings to exceeding of coefficient of leaving above the coefficient of updating. To complete the lesson is necessary by the algorithm of calculation the basic indexes of intensity of motion the fixed assets.

Literature: [1-7, 9, 11-25, 28, 32-37, 73-75].

Theme 1.8. Investment resources and innovative processes at an enterprise

Contents

1. Essence, classification and the structure of investments.
2. Sources of financing investment.
3. Notion of investment projects.
4. Contents of innovative activity, its forms of investment.
5. Kinds and directions of innovative activity.

Methodological advices to study the theme

Studying the theme is necessary from the content, kinds and classification of investment resources, and sources of their financing. It should be noted to the students the sequence of forming, use and efficiency of investments at the enterprise, to tell about a notions, kinds, stage of investment projects and the features of the native investment designing. It is expedient to mark about the presence of risk in the case of realization the investment activity of enterprise and the need for methods of estimation the riskiness of investment projects, to determine their advantages and defects. For realization the economic efficiency of investments and investment projects, it need to stop for the estimation of next indexes: net present value, index of profitableness, payback period, internal rate of return.

For the permanent updating of innovative potential, it is necessary to carry out the continuous monitoring of innovative activity within the enterprise and to calculate different indexes for the estimation of his efficiency. Efficiency of technical innovations is the effect of the ratio of the activities to the cost of providing it. Depending on the tasks solved, an economic effect can be calculated in one of 2 forms: the national economy and the self-supporting (commercial) effect.

To complete the theme is necessary by classification of innovative activity types and to draw conclusions about interdependence of investments and innovative activity of enterprise.

Control questions

1. Place your essential characteristic of investments.
2. What signs classify investments? Point their basic kinds.
3. Give the definition of the concepts of «innovation» and «the innovative potential».
4. How is efficiency of productive investments determined in the conditions of market relations?
5. Which factors influence to the increase of the efficient use of investment?
6. What is the concept of «investment»?
7. How to classify the investments?
8. What directions of innovative activity do you know?
9. What sources of investments do you know?
10. What is the basis of innovation activity?

Literature: [1, 5, 6, 29; 77; 79, 80; 82; 86; 89, 90; 98].

Practical lesson № 7. Investment resources and innovative processes at the enterprise, the evaluation of their efficiency

Content of the lesson

1. Notion of investment resources, their types and classification.
2. Sources of financing investment.
3. Risk in the implementation of the investment activities of the enterprise.

4. Evaluation of the economic efficiency of investments and investment projects.

5. Innovation and innovation processes, their types and characteristics.

6. Innovative potential of the company and indexes of its estimation.

7. Types of economic efficiency and evaluation of efficiency of the innovative project.

Methodological advices for holding the lesson

Start the practical lesson from the essence, classification and structure of investments, and pay attention to the features of the formation various sources of investment financing. Farther together with students to resolve the situation that is related with the choice of sources of financing investment activity taking into account many factors: the cost of the attracted capital, efficiency of return from it, the ratio of own and loan capitals, which determines the level of financial independence, the risk that arises when using one or the other source of finance, and also the economic interests of investors.

Expediently in detail to stop for the kinds and directions of innovative activity, take apart with the students classification of types of the innovative activity on different criteria. Solve a task on determination of innovative potential by using different estimation methods: comparative, statistical, factorial, method of the expert estimations, benchmarking.

At the evaluation of efficiency of the innovative project, it should be noted that it is characterized by the system of economic indicators, which reflect the ratio of the project charges and the results that give an opportunity to judge about the economic attractiveness of the project for its participants about the economic advantages of each of them. Solve a task with the use of basic indexes that use for the evaluation of efficiency of the innovative project.

Literature: [1-6, 14, 15, 17-22, 25-27, 34, 66].

SECTION II. ECONOMIC RESULTS OF ENTERPRISE'S FINANCING AND OPERATING ACTIVITIES. ENTERPRISE DEVELOPMENT AND ENFORCEMENT OF ITS ECONOMIC SECURITY

Topic 2.1. Current expenditures of the enterprise and the prime cost of product

Content

1. Costs characteristic, their role and classification.
2. Current and capital costs of the company.
3. Notion of production prime cost.
4. Indicators of the production prime cost and procedure for its calculating.
5. Calculation of production prime cost. Choice of calculation cost units.

Methodological advice for topic studying

When considering the costs, it is necessary to consider in detail the methodological aspects of the definition of costs, which include the cost of production and classification of the production prime cost for individual characteristics (according to the degree of homogeneity of costs (singleton complex), by the method of classification for certain types of products (direct, indirect), liaison with production (fixed, variable), on economic elements and calculation items). For continuous monitoring of the level of costs and the incentive to reduce them it is important to consider the creation of the cost management system, which will include the search and identification of factors of resource conserving, rationing resource costs, planning costs by types, accounting and cost analysis, stimulation of savings and cost reducing.

In examining the issue of "Production prime cost, calculation of the cost" it should be paid attention to the fact that there are different kinds of products (product composition, the degree of coverage of enterprises, depending on the time of formation of the cost, depending on the place of formation of expenses, depending on the duration of the billing period) and for effective cost management in the enterprise it is necessary to know about available sources of cost reduction. Calculation of the production prime cost is the process of limiting the production unit cost. It is worth noting also the place of calculation in economic valuation.

It is worth to complete the topic with explaining the role and function of price in a market economy; kinds of prices and their scope; pricing methods: cost plus profit, providing a fixed amount of profit; the level of current prices (competition), the level of demand; government regulation of pricing.

Test Questions

1. What are the basic principles of cost classification?

2. What is the essence of the economic costs of the enterprise, and what elements it consists of?
 3. In which cases make cost estimates and how?
 4. What are the costs related to overhead cost (fixed and variable)?
 5. How is the definition of production costs performed?
 6. How is the calculation of product unit price performed?
 7. How are the company expenses classified?
 8. What refers to the production cost?
 9. Which are two major ways of product prime cost calculation?
 10. Which expenses are conditionally variable?
- References:** [14 ; 16; 17 ; 21 ; 26; 27; 33 ; 65; 67; 77; 84].

Practice 8. Recurrent expenditure and calculation of product prime cost

Content

1. General characteristic of the production expenses.
2. Management and expenditure classification in the company.
3. Product prime cost, cost calculation.
4. Features of the product prime cost calculation in the company.
5. Methods of the product prime cost calculation in the enterprises.
6. Directions of the product prime cost decreasing in the company.

Methodological advice for topic studying

During the analysis of the topic about costs, it is necessary to consider in detail the methodological aspects of the definition of costs, which include the cost of production and classification of expenses for production of individual characteristics (the degree of homogeneity of the expenditure (singleton complex) by the method of classification for certain types of products (direct, indirect) for communication with the volume of production (fixed, variable) for the economic elements and calculation items). For continuous monitoring of the level of costs and incentives to reduce them it is important to establish a system of cost management, which will include the search and identification of factors to conserve resources, rationing resources costs, planning of the costs for their types, accounting and cost analysis, stimulating savings, and reduce costs.

In examining the issue of "Prime cost of products, prime cost calculation " it should be noted that there are different types of product prime cost (the composition of the product, the degree of embracing the enterprises, depending on the time of formation of the cost, depending on the place of formation expenses, depending the duration of the billing period) and for effective cost management in the enterprise it is necessary to know about existing sources to reduce production prime cost. Calculation of production prime cost is limiting process of the product unit prime cost.

It is worth noting also the place of calculation in economic valuations. Calculation and its place in the economic valuation. It is

advisable that students know how is grouping of expenditure for the calculation items performed, the valuation of which is carried out according to the model for estimating direct costs of operational accounting method (ABC method). There are two methods of prime costing: absorption method and expenditure method of direct costs. Students must make a comparative description of the two methods of prime costing, due to the characteristics of their applications. It should be noted that the calculation of reducing the prime cost of production is influenced by the action of various technical and economic factors account for changes, which determines the specific sequence of calculating the direction of reducing the prime cost.

References: [1-7 , 9 , 11, 12 , 14-25 , 27, 32-37 , 75 , 77, 85].

Topic 2.2. Income and price policy of the company

Content

1. Enterprise income and its classification in the system of economic indicators of enterprise activity.
2. Enterprise price policy as a factor of enterprise's product sales income: the nature and development stages.
3. Methods of pricing.
4. Price policy analysis procedure of the company.

Methodological advice for topic studying

Profitability of the enterprise is one of the most important indicators that reflects the financial condition of the enterprise. Next should stay on operating income and net income from the sale of goods. Student should focus on the price role, which is that it should cover the costs of goods production (services) and generate a guaranteed profit to commodity producers, providing a fair level of profitability.

It is worth noting that all pricing methods can be divided into three main groups: supplies, market, parametric. The methods of pricing based on production costs relate price calculation based on break-even analysis and ensure profit target. This method bases on the pricing schedule breakeven. Studying of the subject should be completed with successive stages of the company price policy.

Test Questions

1. What determines the profitability of the enterprise?
2. What is the nature of the company price policy?
3. What is income classification in the system of economic indicators of the company?
4. Which pricing methods do you know?
5. How to determine the production break-even volume?
6. What is the analysis procedure of the company price policy?

References: [2 ; 6 ; 26; 33 ; 34 ; 61 ; 67; 77].

Practice 9. Effectiveness of the recreation and asset utilization

Content

1. Methods and techniques for immaterial assets valuation.
2. Amortization of the immaterial assets.
3. Factors that prevent the effective immaterial assets establishment.

Methodological advice for topic studying

Studying this subject, students need to pay attention to the need of the cost accounting, which is considered in the evaluation of the immaterial assets, namely the market, consumer, insurance, and residual value. In the context of the topic should focus students' attention on three main approaches to the estimation of immaterial assets: consumables, market and remunerative and immaterial assets sequence estimation using different methods.

The way to consolidate their knowledge should be solving some tasks. Students should know how immaterial assets amortization performed is and they should distinguish factors that create obstacles that must be overcome on the way of creating by the company its own powerful intellectual capacities. The teaching should be completed with the calculation algorithm of key indicators of the efficiency of use of the fixed assets.

References: [1-7 , 9, 11-25 , 28, 32-37 , 76, 82].

Topic 2.3. Financial results of enterprise activity

Content

1. Definition and classification of the financial results of enterprise activity.
2. Essence and generation of the profit.
3. Calculation of the enterprise profit.
4. The efficiency of enterprise activity and the method of its determination.

Methodological advice for topic studying

Starting studying this topic with considering the essence, forms and methods of financial activity, earnings and revenue as the main indicators of financial results of the company activity, students must distinguish the essence and the difference between a profit and profitability. It is also necessary to focus on the kinds of detailed profit: gross; from operating activities; from ordinary activities before tax; from ordinary activities and net income.

When considering the "production efficiency" it should be explained to students the economic substance and methodological approach to the measurement of efficiency of production, to characterize system performance production: generalizing, labor resources efficiency,

productive assets and financial resources, measurement of the economic efficiency of resources and costs, evaluation of social enterprise activity. The topic is worth to be completed with classification of growth factors on the effectiveness of certain characteristics: types of costs and resources; areas of development and improvement of production; place of sale in the production management system.

Test Questions

1. How to determine the financial result of the company activity?
2. How to classify financial results?
3. How is a company's profit form?
4. Which types of income do you know?
5. How is the net profit calculate?
6. What does call a balance sheet profit?
7. Which procedure for the formation of the company net profit?
8. Which problems of the profit formation do you know?
9. What indicators of the efficiency of the company activity do you know?
10. Name the elements of organizational and economic mechanism of action of production efficiency growth factors.

References: [3 ; 6 ; 7 ; 11 ; 24; 25; 26; 32 ; 44; 77; 79].

Practice 10. Income and price policy of the company

Content

1. Enterprise income and its classification in the system of economic indicators of enterprise activity.
2. Essence, the mechanism of the income formation from the company operating activity.
3. Enterprise price policy as a factor of enterprise's product sales income: the nature and development stages.
4. Methods of pricing.
5. Price policy analysis procedure of the company.
6. Stages of the company income planning.

Methodological advice for topic studying

In the course of the lesson, it is first necessary to consider the income of the enterprise and to consider the problem with different classifications of income in the process of the enterprise activity.

Next, students should construct the mechanism of income from operating activities of the enterprise and consider the stages of development of the company price policy.

Topic is worth to be completed with explaining the role and function of price in a market economy; kinds of prices and their applications; pricing methods: prime cost plus profit, providing a fixed amount of profit; the level of current prices (competition), the level of demand; state regulation of pricing.

References: [1-7 , 14-18 , 21-29 , 32-37 , 65, 82].

Topic 2.4. Company restructuring in the development process

Content

1. General characteristics of the restructuring process of the company.
2. Brief description of the reorganization process of the company.
3. Financial recovery of the economy management entities.
4. Development and implementation of enterprise restructuring program.

Methodological advice for topic studying

The study of the topic should be begun with the definition of the concepts of "restructuring" and "reorganization" of the company, essence, aim of the company restructuring, internal and external causes of restructuring. Students should know that the restructuring of the company is one of the drastic measures of survival system and recovery from the economic crisis, which leads to the cessation of production decline and its stabilization and reorganization provides financial recovery of the company through the implementation of remedial measures program of financial and economic nature. It is advisable to bring a classic module sanitation of the company, the procedure of reorganization and its performers, class of the company reorganization, financing and feasibility study of reorganizational measures.

Practical training should be continued with essential characteristic of bankruptcy, explanation of the causes and symptoms of the bankruptcy, the procedure of the initiation of a bankruptcy case, the liquidation of the bankrupt enterprise, specific forms of a company liquidation (termination of physical activity, the sale of property "under the hammer", conversion activities with the change of ownership, etc.).

Test Questions

1. What is the general characteristic of the restructuring process?
2. What are the main stages of the reorganization of the enterprise?
3. What are the possible sections of the program of restructuring of the enterprise?
4. What should contain the business-restructuring plan?
5. What is the financial rehabilitation of economic entities?
6. What are the main forms and types of company restructuring?
7. What is the essence of the reorganization of business entities?
8. What is the classical model of the company financial recovery?
9. Which system of signs of the enterprise bankruptcy as an economic phenomenon?
10. Which factors are contributing to enterprise bankruptcy?

References: [12; 15 ; 51; 52 ; 56; 68; 72; 79; 83; 92; 97].

Practice 11. Measurement of the company current assets

Class content

1. Company current assets, its classification, structure and sources of its formation.
2. Measurement of the current assets in the company.
3. Essence of the normed and non-normed current assets of the company.
4. Indicators of the company current assets.
5. Evaluation of the use effectiveness of the company current assets.
6. Directions of increasing of the company current assets use efficiency.

Teaching methodological advice

Near the revolving funds, which operate in the field of production, the process of sale is provided by implementing funds, so while studying this topic, it should be dwelled on aggregate enterprise funds invested in current funds and circulation funds which are combines to circulating capital goods. Next the composition, structure and classification of current assets should be gotten, and proceed to the consideration of normed and non-normed working capital. To ensure uninterrupted production and normal functioning of the enterprise, it should be determined the need for working capital, it means to implement rationing. It should be noted that the valuation of current assets is performed by using three methods: direct counting, analytical and ratio.

The most important indicator of the efficiency of working capital is a negotiability, so it should be noted for students about the existence of indicators negotiability of working capital and the benefits that arise as a result of acceleration negotiability of working capital (increase in production, the possibility of the release of the funds at their own expense to create additional reserves for expansion).

Studying this topic, you need to pay attention to the need for assessing the efficiency of working capital by calculating the following indicators: ratio negotiability load factor and duration of one turn. Students should realize that one of the main areas of strategic enterprises in the management of working capital sources is a choice of concrete ways to improve the use of current assets.

References: [1-7 , 11-18 , 21, 22, 25 , 28, 74].

Topic 2.5. The economic security of the company and its anti-crisis activities

Content

1. Essence and deployment phase of the crisis.
2. Contributing factors of the emergence of the crisis.
3. Essence causes and patterns of bankruptcy.
4. Types of bankruptcy. Institution of bankruptcy: the nature, goals and objects.

5. Causes and liquidation procedure of bankrupt companies.
6. Essence of the company economic security and its impact factors.

Methodological advice for topic studying

Exercising should be started with the main phases of the crisis and the factors that determine the occurrence of the crisis. It is important to dwell separately on the concept of bankruptcy and its basic forms and note that the institution of bankruptcy is one of the most important instruments of state regulation of the origins and development of the crisis in the activity of individual economic entities.

It should further be examined the typological characteristics of economic security, the main signs of a sufficient level of economic security in a market economic system, the concept of economic crisis companies: light, heavy and catastrophic. To consolidate the material common methodology for assessing the level of economic security could be leaded to students and it could be offered to evaluate the safety level on a concrete example. The results of the functional analysis are presented in the form of special table cards, and it should be complied the algorithm of a functional analysis of the items for required level of economic security. Completion of classes should be devoted to the question of forming the basic directions of the organization of economic security for the individual functional components: financial, intellectual and human resources, technical and technological, political, legal, informational, environmental, and power components.

It is advisable to pay attention to the principles of the organization and the key task of the enterprise security, functions, objects, and security management, and the feasibility of establishing an objective justification and functioning security services of the company in terms of market activity.

Test Questions

1. What is the economic security of the system of the firm activity in the market conditions?
2. What are the functional elements of economic security?
3. What are the methodological basis for the definition and evaluation of the achieved level of company economic security?
4. What are the main directions of the organization of economic security for the individual functional components?

References: [5 ; 9; 22; 28; 31 ; 38; 46; 52 ; 73; 77; 79; 81].

Practice 12. Scoring of the economic and financial condition of the company. Economic evaluation of the economic security level of the company

Class content

1. Essence of the scoring of economic and financial condition of the company.
2. Evaluation of profitability and activity.

3. Evaluation of financial stability and financial solvency.
4. Content of economic security of the company.
5. Analytical evaluation of the level of economic security of the company.
6. Main directions of the organization of economic security for the individual functional components.
7. Security service of the company.

Teaching methodological advice

In the course of the lesson, it is first necessary to consider the content, importance and methodological approaches to the evaluation of the overall financial and economic condition of the company and the groups of the calculated degrees for evaluating the economic and financial condition of the company. Two indicators measure profitability of the company: profit and rentability, however, profit expresses the absolute effect, without including the used resources, so to analyze it supplements with indicator of rentability. Financial stability of the enterprise characterizes by a ratio of own and borrowed capitals, and for its estimation using different indicators (liquidity, solvency, profitability and asset utilization).

Exercise should be continued with typological characteristics of the economic security of a business entity, the main signs of a sufficient level of a company economic security, at a market system of farming, the notion of economic crisis companies: light, heavy and catastrophic. To consolidate the material it could be brought for students a common methodology for evaluation of the level of economic security and it could be offered the students to make an analysis and evaluation of the achieved level of security on a specific example of the enterprise. The results of the functional analysis are presented in the form of special table cards; also with this, the algorithm of the functional analysis of the activities should be adhered to ensure the necessary level of economic security. Completion of classes should be devoted to the question of forming the basic directions of the organization of economic security for the individual functional components: financial, intellectual and human resources, technical and technological, political, legal, informational, environmental and security component.

It is advisable to pay attention to the principles of the organization and the key tasks of the enterprise security, functions, objects, and security management, and the feasibility of establishing an objective justification and functioning security of the enterprise, under market conditions activities.

References: [1-5 , 11-22 , 24-26 , 30-37 , 69 , 78, 81].

IV. STUDENTS SELF-GUIDED WORK

IV.1. Questions for self-guided processing of discipline themes

Topic 1.1. Enterprise in a socially oriented market economy

1. What are the disadvantages inherent in the market mechanism?
2. Do some characteristic of indirect regulation of the company activity.

Topic 1.2. Economic characteristics of enterprise production

1. What are the basic principles of product quality control?
2. What is the system of state supervision over the quality of products manufactured by enterprises of Ukraine?
3. Generalization of foreign experience in the field of quality control and the possibility of its use for the creation of certified quality systems at the enterprises of Ukraine.
4. Which particular formation range of products and its management?

Topic 1.3. Production program of the company

1. What is the essence of marketing analysis as a prerequisite for the formation of the program output?
2. What are the main components of the resource implement of the production program of the enterprise?
3. For what purpose production program is optimized?
4. For what purpose a production program of the enterprise forms?

Topic 1.4. Production capacity of the company

1. How is the efficiency of a production facility of the company valuated?
2. How are business-line and automated production organized?
3. What the dynamic parameters of the production capacity do you know?
4. What is the balance of a company production facility?
5. Which factors that affecting the efficiency of utilization of production capacity do you know?

Topic 1.5. Resource potential of the company

1. What is the relationship of individual elements of the resource potential of the enterprise?
2. What criteria of the resource potential structure optimization do you know?
3. What are the characteristics of the resource potential components relationship?

4. What is the difference between "potential" and "resource potential" of the enterprise?

Topic 1.6. Labor forces of the company

1. What are the factors of productivity growth and what is the assessment of its dynamics?
2. How could be created an effective system of personnel management in the enterprise?
3. What are the advantages and disadvantages of internal and external sources of recruitment?
4. What is the essence of career planning and career?

Topic 1.7. Property resources (assets) of a company

1. Which information and software products do you know? What is the essence of its use in the enterprise?
2. Which types of licenses and signs, which can be classified as a license, do you know?
3. What is the essence of the concepts: "royalty", "lump-sum payment", "combined payments"?
4. What are the methods of calculation of the standards for current assets?

Topic 1.8. Investment resources and innovative processes in the enterprise

1. What are priority directions for innovation activity in Ukraine?
2. Name the features of the risk management system in the enterprise.
3. What is the role of risk in the process of implementation of the investment activities of the enterprise?
4. How is the evaluation of the effectiveness of the innovative project, taking into account the degree of risk, performed?

Topic 2.1. Current costs of the enterprise and the prime cost of production

1. Which ways to reduce production costs do you know?
2. What is a "calculation of the full costs of production and services"?
3. What are the methods of calculation of the prime cost?
4. What is the essence of the production advantage?

Topic 2.2. Income and price policy of the company

1. What are the problems and ways to improve pricing in Ukraine?
2. What are the possible methods of pricing in a market economy?
3. How are the verification and selection of methods for setting prices for products performed?

4. What is the essence, the mechanism of formation of income from operating activities of the enterprise?

Topic 2.3. Financial results of a company activity

1. Which reserves to improve production efficiency do you know?
2. What are the factors and reserves of the economic entities profit growth?
3. Make comparative characteristic of advanced foreign and domestic experience of improving economic efficiency in the companies.

Topic 2.4. Restructuring of enterprises in the development process

1. What are the main patterns of practice implementation and effectiveness of company restructuring?
2. What are the ranking of compliance of creditors' pretenses?
3. Which forms of implementation of the bankruptcy estate do you know?
4. What might be the consequences of the company liquidation?

Topic 2.5. The economic security of the company and its anti-crisis activities

1. How is coordination of specific tasks and functions of security companies and organizations performed?
2. What are the main components of the rehabilitation plan of the enterprise?
3. What are the financial and economic preconditions and consequences of the bankruptcy situation?
4. How is the analytical evaluation of the level of economic security performed?

IV.2 Tests for self-guided knowledge assessment

1. The key evidences of the enterprise activity do not include:

- a) production technical unity;
- b) political unity;
- c) economic unity;
- d) organizational unity.

2. Choose the correct classification of the enterprise:

- a) economic, environmental, political;
- b) political, social, economic;
- c) social, environmental, economic;
- d) social, ecological, political.

3 . Enterprises with foreign investment are:

- a) companies the share of investments in the authorized fund of which more than 10%;
- b) companies the share of investments in the authorized fund of which more than 20%;
- c) companies the share of investments in the authorized fund of which is 15%;
- d) companies the share of investments in the authorized fund of which less than 10%.

4. In unitary enterprises owner is:

- a) one person;
- b) two or more persons;
- c) it does not matter;
- d) the correct answer is not specified.

5. Additional liability societies have authorized fund, and participants are answerable for obligations with all their property:

- a) yes ;
- b) no;
- c) sometimes are answerable with all their property;
- d) the correct answer is not specified.

6. Product quality is:

- a) quantitative characterization of the degree of products fitness to meet the specific demand in it;
- b) the set of properties of a product that determine the ability to meet the specific need of consumers by appointment;
- c) correct answers are a and b;
- d) the correct answer is not specified.

7. Individual quality indicators are characterized by:

- a) the product properties group;
- b) the level of aggregate production quality of enterprise;
- c) the specific property of the product;
- d) the correct answer is not specified.

8. "Quality System":

- a) ensure the implementation of total quality management on aggregate organizational structure, responsibility, procedures, processes and resources;
- b) provides methods and actions of an operational nature, which is used to meet the requirements in accordance with the quality of the product;
- c) correct answers are a and b ;
- d) the correct answer is not specified.

9. Methods of quality assurance:

- a) organizational;
- b) technical;
- c) sociological;
- d) legal.

10 . Methods for determination of the product quality:

- a) expert;
- b) score-system;
- c) measurement;
- d) organoleptic.

11. Which of the choices should be considered correct:

- a) production program must exceed the production capacity of the company;
- b) production program may be less than the production capacity;
- c) production program does not depend on the production capacity ;
- d) production program must be equal to the production capacity.

12. Genuine evaluation of fixed assets is necessary for:

- a) the calculation of depreciation;
- b) identification of indicators of fixed assets utilization;
- c) identification of the company production capacity;
- d) increasing of the specialization level.

13. For the determination of the production capacity is used:

- a) the number of equipment unites;
- b) the area of shops;
- c) man efficiency;

d) year of equipment manufacture.

14. Production capacity is:

- a) a list of SKUs of enterprise;
- b) productivity of equipment;
- c) the maximum possible production output for definite period;
- d) bandwidth of the main workshops of a company .

15. By the production capacity of the enterprise mean:

- a) the total amount of fixed and current assets;
- b) the maximum possible annual production volume;
- c) the average annual cost;
- d) the total cost of the equipment in the main departments of the enterprise.

16. The economically active population includes:

- a) pupils, students, trainees;
- b) employed and unemployed;
- c) unemployed, students;
- d) all answers are correct.

17. Persons involved in the process of wealth creation, maintenance, transportation of passengers, providing other material services are:

- a) employees;
- b) workers;
- c) junior service personnel;
- d) trainees.

18. Occupation is:

- a) the type of work that requires an appropriate set of specialized knowledge and practical skills;
- b) a narrow kind of work within a particular profession;
- c) set of practical knowledge and skills that define the degree of preparation of the employee;
- d) all answers are correct.

19. Which of these structures relates to the structure of the staff:

- a) functional;
- b) professional and qualification;
- c) sex;
- d) all of the answers are correct.

20. Until what age continues career advancement stage:

- a) up to 25 years;
- b) up to 30 years;
- c) up to 45 years;

d) 55-60 years.

21. Cost indicators of labor productivity are determined by:

- a) dividing the volume of production in physical units (pieces, meters, tones) by the amount of time spent in normal hours .
- b) dividing the volume of production in terms of money, labor costs, expressed in average number of employees or amount of waste man-days, man-hours.
- c) determined by dividing the volume of products presented in cost of working time in normal hours, by number of workers.
- d) the correct answer is not specified.

22. Motivation is divided into:

- a) direct;
- b) indirect;
- c) motive;
- d) all of the answers are correct.

23. Which groups are motivation techniques groups:

- a) organizational and production; socio-economic;
- b) administrative; legal;
- c) social and psychological; advocacy;
- d) all of the answers are correct.

24. Advantages of value method of the production determination are:

- a) their accuracy;
- b) the abilities to compare productivity of diverse works;
- c) ease of calculation;
- d) the possibility of determining the level of productivity in specific workplaces.

25. Fixed assets are:

- a) the same as the production goods;
- b) the term "production goods" is broader than "fixed assets";
- c) the term "fixed assets" is broader than the "production goods";
- d) the concepts are not economically linked.

26. Which costs constitute a major portion in the cost structure of the enterprise:

- a) investment;
- b) current;
- c) lump;
- d) operational.

27. Which expenses include the costs of materials, raw materials and components, production workers salary:

- a) continuous consumption;
- b) cyclic costs;
- c) spiral consumption;
- d) circular costs.

28. The following factors decrease the cost of production:

- a) changes in the structure, range, output and improvement of product quality;
- b) improving of the organization of production and labor, the introduction of scientific organization of labor;
- c) increasing the technical production level, in particular the introduction of new progressive technology, increased the level of mechanization and automation of production processes;
- d) all of the answers are correct.

29. Costs, the absolute value of which increases and decreases with its reduction are:

- a) conditional - variable costs;
- b) direct costs;
- c) conditional - fixed costs;
- d) fixed costs.

30. Recurrent costs:

- a) carried out periodically and sent to the software production process for a long time;
- b) are carried out periodically, but less than a month;
- c) are carried out periodically and sent to the software production process for a short time;
- d) are carried out periodically, but less than six months.

V. TEACHING MATERIALS

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